Michigan Department of Treasury	
514, Formerly C-3359 (Rev. 4-00)	

CONDITIONAL TAX CLEARANCE REQUEST

Date			
Date			

IMPORTANT: This is a request for a Michigan Conditional Tax Clearance by a Sole-Proprietorship, or Corporation which has sold substantially all of it's assets, but the corporate shell will remain to continue filing Michigan tax returns when due until the corporation later determines whether it will file a Certificate of Dissolution with the Corporation Division. A business requesting a Michigan Conditional Tax Clearance should forward all UNFILED Michigan Tax returns (up to date of discontinuance) together with all remittances for those returns, to the attention of the COLLECTION DIVISION, TAX CLEARANCE SECTION. Returns and remittances not addressed to the TAX CLEARANCE SECTION will enter the regular mail stream and do not become available for our inspection until several months after mailing. Please complete all parts of this form and then send it to: Michigan Department of Treasury, Treasury Building, Lansing, Michigan 48922. Attention: TAX CLEARANCE SECTION.

This form is issued under the provision of P.A. 144 of 1921, as amended (Revenue Act); P.A. 265 of 1947, as amended (Cigarette Tax Act); P.A. 281 of 1967, as amended (Michigan Income Tax Act); P.A. 119 of 1980, as amended (Motor Carrier Tax Act); P.A. 167 of 1933, as amended (Sales Tax Act); and P.A. 94 of 1937, as amended (Use Tax Act). Filing of this form is voluntary. A conditional tax clearance certificate will not be issued without it.

	1. FE or TR Number				
Owner(s) Name(s) (Individuals and Partnerships)	Social Security Number(s)				
3. Doing Business As: (Trade Name)					
4. Business Address (No. and Street, City, State, ZIP)					
5. If a Corporation, Date Incorporated in Michigan	6. Date Business Started at This Location				
7. Date Business Discontinued at This Location	8. Ending Date of Last Payroll at This Location				
9. Are You Continuing Business Activity After Clearance? NO YES: EXPECTED GROSS RECEIPTS FOR THE YEAR \$					
10. Residence Address of Discontinued Taxpayer	Residence Area Code and Phone No.				
11. Does Taxpayer Operate More Than One Place of Business? YES NO	If Multiple Locations, is Clearance Wanted Only For The Above Location? YES NO				
12. Names and Addresses of Business Locations Still in Operation (Use reverse side if more space is needed)					
13. Are You Selling or Disposing of Business to Another Person? NO YES DATE:					
14. Name and Address of Purchaser					
15. Purchaser's FE or TR No. 16. Is Money Being Held in Escrow Pending Receipt of a Tax Clearance? NO YES: AMOUNT \$					
17. Business Name and Address of Holder of Escrow Money					
18. Attention of	Holder's Area Code and Phone No.				
19. Month(s) Included on Final Federal 941 Return					
20. Name and Location of Holder of Seller's Books and Records	Holder's Area Code and Phone No.				
Name and Location of Holder of Seller's Books and Records Remarks	Holder's Area Code and Phone No.				
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